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Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

- Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
- All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form

► The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-1150

**2011****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service**A** For the 2011 calendar year, or tax year beginning **07/01/11**, and ending **06/30/12****B** Check if applicable☐ Address change☐ Name change☐ Initial return☐ Terminated☐ Amended return☐ Application pending**C** Name of organization**Riley County Farm Bureau Assoc.**

Number and street (or P O box, if mail is not delivered to street address)

**2630 Farm Bureau Road**

Room/suite

City or town, state or country, and ZIP + 4

**Manhattan****KS 66502-3067****D** Employer identification number**48-0558572****E** Telephone number**785-565-0400****F** Group Exemption

Number

**G** Accounting Method ☐ Cash ☒ Accrual Other (specify) ►**I** Website: ► **N/A****J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) ( **5** ) (insert no) ☐ 4947(a)(1) or ☐ 527**H** Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II,

line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ.

► \$ **71,099****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)Check if the organization used Schedule O to respond to any question in this Part I ☒

<b>Revenue</b>	<b>1</b>	Contributions, gifts, grants, and similar amounts received	<b>1</b>	<b>11,402</b>
	<b>2</b>	Program service revenue including government fees and contracts	<b>2</b>	
	<b>3</b>	Membership dues and assessments	<b>3</b>	<b>34,318</b>
	<b>4</b>	Investment income	<b>4</b>	<b>25,379</b>
	<b>5a</b>	Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>b</b>	Less cost or other basis and sales expenses	<b>5b</b>	<b>1,711</b>
	<b>c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5c</b>	<b>-1,711</b>
	<b>6</b>	Gaming and fundraising events		
	<b>a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6a</b>	
<b>b</b>	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	<b>6b</b>		
<b>c</b>	Less direct expenses from gaming and fundraising events	<b>6c</b>		
<b>d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>		
<b>7a</b>	Gross sales of inventory, less returns and allowances	<b>7a</b>		
<b>b</b>	Less cost of goods sold	<b>7b</b>		
<b>c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>		
<b>8</b>	Other revenue (describe in Schedule O)	<b>8</b>		
<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	<b>69,388</b>	
<b>Expenses</b>	<b>10</b>	Grants and similar amounts paid (list in Schedule O)	<b>10</b>	<b>2,000</b>
	<b>11</b>	Benefits paid to or for members	<b>11</b>	
	<b>12</b>	Salaries, other compensation, and employee benefits	<b>12</b>	<b>20,131</b>
	<b>13</b>	Professional fees and other payments to independent contractors	<b>13</b>	
	<b>14</b>	Occupancy, rent, utilities, and maintenance	<b>14</b>	<b>23,944</b>
	<b>15</b>	Printing, publications, postage, and shipping	<b>15</b>	<b>1,487</b>
	<b>16</b>	Other expenses (describe in Schedule O)	<b>16</b>	<b>21,251</b>
	<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16	<b>17</b>	<b>68,813</b>
<b>Net Assets</b>	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	<b>575</b>
	<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	<b>139,127</b>
	<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	
	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	<b>139,702</b>



For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2011)

**Part II Balance Sheets.** (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	106,219	22	81,561
23 Land and buildings	33,653	23	59,027
24 Other assets (describe in Schedule O)	0	24	
25 Total assets	139,872	25	140,588
26 Total liabilities (describe in Schedule O)	745	26	886
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	139,127	27	139,702

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III.)Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose?

Educate/improve life quality

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)

28 All activities offered to educate and/or improve quality of life for members. Programs offered to all members include health, safety, citizenship and marketing.

(Grants \$ ) If this amount includes foreign grants, check here ☐

28a

29

(Grants \$ ) If this amount includes foreign grants, check here ☐

29a

30

(Grants \$ ) If this amount includes foreign grants, check here ☐

30a

31 Other program services (describe in Schedule O)

(Grants \$ ) If this amount includes foreign grants, check here ☐

31a

32 Total program service expenses (add lines 28a through 31a)

32

**Part IV List of Officers, Directors, Trustees, and Key Employees** List each one even if not compensated (see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Mark Scott 1940 Pleasant Valley Rd Manhattan KS 66502	President 0.00	0	0	0
Lance Visser 9830 Madison Rd Riley KS 66531	Vice-President 0.00	0	0	0
Terry Henry 19949 N Otter Branch Randolph KS 66554	Sec/Treas 0.00	0	0	0
Steven Hargrave 10051 Senn Rd Randolph KS 66554	Board Member 0.00	0	0	0
Richard Jahnke 11855 Sherman Rd Leonardville KS 66449	Board Member 0.00	0	0	0
Melinda Sinn 4522 Kitten Creek Rd Manhattan KS 66503	Board Member 0.00	0	0	0
Harwood Shawver 13600 Madison Rd Riley KS 66531	Board Member 0.00	0	0	0
Ron Wilson 2103 Zeandale Rd Manhattan KS 66502	Board Member 0.00	0	0	0
Bob Mertz 7280 Zeandale Rd Manhattan KS 66502	Board Member 0.00	0	0	0
Nathan Larson 15400 Madison Rd Riley KS 66531	Board Member 0.00	0	0	0

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		<b>X</b>
<b>34</b> Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		<b>X</b>
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		<b>X</b>
<b>b</b> If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		<b>X</b>
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		<b>X</b>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <span style="float: right;">▶ <b>37a</b></span>		
<b>b</b> Did the organization file Form 1120-POL for this year?		<b>X</b>
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		<b>X</b>
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float: right;"><b>38b</b></span>		
<b>39</b> Section 501(c)(7) organizations Enter <span style="float: right;"><b>39a</b></span>		
<b>a</b> Initiation fees and capital contributions included on line 9 <span style="float: right;"><b>39a</b></span>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <span style="float: right;"><b>39b</b></span>		
<b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <span style="float: right;">▶</span> _____, section 4912 <span style="float: right;">▶</span> _____, section 4955 <span style="float: right;">▶</span> _____		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I <span style="float: right;"><b>40b</b></span>		
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float: right;">▶</span> _____		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <span style="float: right;">▶</span> _____		
<b>e</b> All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T <span style="float: right;"><b>40e</b></span>		<b>X</b>
<b>41</b> List the states with which a copy of this return is filed <span style="float: right;">▶ <b>None</b></span>		
<b>42a</b> The organization's books are in care of <span style="float: right;">▶ <b>OFFICE SECRETARY</b></span> Telephone no <span style="float: right;">▶ <b>785-565-0400</b></span> 2630 Farm Bureau Rd. Located at <span style="float: right;">▶ <b>MANHATTAN</b></span> KS ZIP + 4 <span style="float: right;">▶ <b>66502-3067</b></span>		
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <span style="float: right;">▶</span> _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. <span style="float: right;"><b>42b</b></span>		<b>X</b>
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country <span style="float: right;">▶</span> _____ <span style="float: right;"><b>42c</b></span>		<b>X</b>
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float: right;">▶ <b>43</b></span>		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ <span style="float: right;"><b>44a</b></span>		<b>X</b>
<b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ <span style="float: right;"><b>44b</b></span>		<b>X</b>
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? <span style="float: right;"><b>44c</b></span>		<b>X</b>
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O <span style="float: right;"><b>44d</b></span>		
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? <span style="float: right;"><b>45a</b></span>		<b>X</b>
<b>45b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) <span style="float: right;"><b>45b</b></span>		<b>X</b>

- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
<b>46</b>		<b>X</b>

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
<b>47</b>		

- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

<b>48</b>		
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- 49a** Did the organization make any transfers to an exempt non-charitable related organization?

<b>49a</b>		
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- b** If "Yes," was the related organization a section 527 organization?

<b>49b</b>		
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- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

- f** Total number of other employees paid over \$100,000 **▶** \_\_\_\_\_

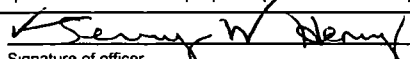
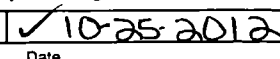
- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

- d** Total number of other independent contractors each receiving over \$100,000 **▶** \_\_\_\_\_

- 52** Did the organization complete Schedule A? **Note** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A **▶** ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	 Signature of officer	 Date
	Terry W. Henry Treasurer/Secretary Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	This tax return prepared by a non-paid preparer.			Firm's EIN ▶
	Firm's address ▶				Phone no

May the IRS discuss this return with the preparer shown above? See instructions **▶** ☐ Yes ☐ No

**SCHEDULE O**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

**2011****Open to Public  
Inspection**

Name of the organization

**Riley County Farm Bureau Assoc.**

Employer identification number

**48-0558572****Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
<b>Operations</b>	
Supplies-Cleaning, etc.	\$ 37
Travel	\$ 4,986
4-H Promotion	\$ 1,895
Bank Service Charges, Cre	\$ 57
Board Expense	\$ 145
Dues	\$ 285
Fair Expense	\$ 18
Insurance: Master Group L	\$ 583
Insurance: Workman's Comp	\$ 249
Office Expense	\$ 810
Safety Deposit Box	\$ 69
Security Service	\$ 525
Internet-Website	\$ 842
Gifts & Flowers	\$ 75
Advertising	\$ 105
Taxes: Other	\$ 26
Taxes: Personal Property	\$ 32
Taxes: Sec of State	\$ 40
Contributions	\$ 250
<b>Expenses</b>	
Committees: Kids Ag Day-3rd g	\$ 2,586
Committees: Policy Developmnt	\$ -83

Name of the organization

**Riley County Farm Bureau Assoc.**

Employer identification number

**48-0558572**

Committees: Ag Education	\$	560
KSU Kids Field Day	\$	1,007
Food Check-Out Day	\$	150
Committees: Young Frmr's & Rch	\$	-455
KSU Collegiate Farm Bureau	\$	-392
Meetings	\$	2,191
Meetings: County Annual	\$	2,991
Meetings: Other	\$	179
Meetings: President's Trip	\$	2,095
Meetings: State Annual	\$	-630
Committees: Safety & Health	\$	23
<b>Total</b>	<b>\$</b>	<b>21,251</b>

**Form 990-EZ, Part II, Line 26 - Other Liabilities**

Description	Beg. of Year	End of Year
Accounts Payable and Accrued Expenses	\$ 745	\$ 886

Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2011**Attachment  
Sequence No **179**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

**Riley County Farm Bureau Assoc.**

Identifying number

**48-0558572**

Business or activity to which this form relates

**Operations****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions)	1	<b>500,000</b>
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	<b>2,000,000</b>
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012 Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	<b>5,097</b>

**Part III MACRS Depreciation (Do not include listed property) (See instructions)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	<b>37</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property	<b>06/30/12</b>	<b>23,321</b>	39 yrs	MM	S/L	<b>24</b>
	<b>Various</b>	<b>8,932</b>	<b>39.0</b>	MM	S/L	<b>10</b>

**Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (See instructions)**

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	<b>5,168</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2011)

DAA

**There are no amounts for Page 2**



Year Ended: June 30, 2012

48-0558572

Riley County Farm Bureau Assoc.  
2630 Farm Bureau Road  
Manhattan, KS 66502-3067

**Electing out of Bonus Depreciation Allowance for  
All Eligible Depreciable Property**

The taxpayer elects out of first-year bonus depreciation allowance under IRC Section 168(k) for all eligible asset classes of depreciable property acquired after December 31, 2007. This election applies to all eligible depreciable property placed in service during the tax year.